## Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

## Listing of Claims:

Claims 1-9. (canceled)

10. (original) A method of forming a spacer for a gate electrode of a transistor comprising the steps:

depositing a dielectric material; etching the dielectric material to form a spacer; forming porce in the dielectric material; and depositing a thin layer over the porous dielectric material.

11. (currently amended) A method of forming a spacer for a gate electrode of a transistor comprising the steps:

depositing a dielectric material:

etching the dielectric material to form a spacer;

forming pores in the dielectric material; and

depositing a thin layer over the porous dielectric material;

The method, according to claim 10, wherein:

the spacer is made porous by exposing the spacers to an oxygen plasma.

12. (currently amended) A method of forming a spacer for a gate electrode of a transistor comprising the steps:

depositing a dielectric material;

etching the dielectric material to form a spacer;

forming pores in the dielectric material; and

depositing a thin layer over the porous dielectric material;

The method, according to claim 10, wherein: the spacer comprises organic material; and the spacer is made porous by removing the organic material.

- 13. (currently amended) The method, according to claim 10, wherein: the spacer comprises a Si-O-C-N type of low-k material.
- 14. (currently amended) A method of forming a spacer for a gate electrode of a transistor comprising the steps:

depositing a dielectric material;

ctching the dielectric material to form a spacer:

forming pores in the dielectric material; and

depositing a thin layer over the porous dielectric material;

The method, according to claim 10, wherein:

the pores are formed during the spacer etch, rather than during deposition of the dielectric material.

- 15. (original) The method, according to claim 10, wherein the spacer has a reduced dielectric constant (k).
- 16. (original) The method, according to claim 15, wherein the reduced dielectric constant (k) is less than 3.85.
- 17. (currently amended) A method of forming a spacer for a gate electrode of a transistor comprising the steps:

depositing a dielectric material;

etching the dielectric material to form a spacer;

forming pores in the dielectric material; and

depositing a thin layer over the porous dielectric material;

## wherein the spacer has a reduced dielectric constant (k);

The method, according to claim 15, wherein the reduced dielectric constant (k) is less than 7.0, but greater than 3.85.

- 18. (original) The method, according to claim 15, wherein the spacer is porous, and further comprising depositing a thin layer on the spacer to prevent moisture aborption.
- 19. (original) The method, according to claim 10, wherein the thin layer comprises oxide.
- 20. (original) The method, according to claim 10, wherein the thin layer has a thickness of less than 5nm.

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- 21. (new) The method, according to claim 11, wherein:
  the spacer comprises a Si-O-C-N type of low-k material.
- 22. (new) The method, according to claim 14, wherein: the spacer comprises a Si-O-C-N type of low-k material.
- 23. (ncw) The method, according to claim 17, wherein: the spacer comprises a Si-O-C-N type of low-k material.
- 24. (new) The method, according to claim 11, wherein: the spacer has a reduced dielectric constant (k); and the reduced dielectric constant (k) is less than 3.85.
- 25. (new) The method, according to claim 14, wherein: the spacer has a reduced dielectric constant (k); and

the reduced dielectric constant (k) is less than 3.85.

- 26. (new) The method, according to claim 17, wherein:
  the spacer has a reduced dielectric constant (k); and
  the reduced dielectric constant (k) is less than 3.85.
- 27. (new) The method, according to claim 11, wherein the thin layer comprises a material selected from the group consisting of oxide, amorphous silicon and nitride.
- 28. (new) The method, according to claim 14, wherein the thin layer comprises a material selected from the group consisting of oxide, amorphous silicon and nitride.
- 29. (new) The method, according to claim 17, wherein the thin layer comprises a material selected from the group consisting of oxide, amorphous silicon and nitride.